I. **Course Description:** This course is a study of the financial operations of public school campuses of Texas. The principal is held accountable for the management of a significant amount of resources provided by the public. This course seeks to prepare the principal with the knowledge and skills necessary to understand and apply the budgeting, accounting, planning, purchasing and auditing functions of a campus.

II. **Rationale:** This course is designed to prepare a successful school principal to provide leadership and management for the fiscal issues of today’s modern educational organization. Theories, principles, and practice will be presented, particularly as they relate to the business administration functions of a modern school campus.

III. **State Adopted Proficiency Domains:**
- School Community Leadership
- Instructional Leadership
- Administrative Leadership

IV. **TExES Competencies covered in this course:**

**Competency 003 Ethics** – The principal knows how to act with integrity, fairness, and in an ethical and legal manner.
1. Model and promote the highest standard of conduct, ethical principles, and integrity in decision-making, actions and behaviors.
2. Implement policies and procedures that promote professional educator compliance with [The Code of Ethics and Standard Practices for Texas Educators](https://www.tea.texas.gov/).  
3. Apply knowledge of ethical issues affecting education.
4. Apply laws, policies and procedures in a fair and reasonable manner.

**Competency 008 Budgeting** – The principal knows how to apply principles of effective leadership and management in relation to campus budgeting, personnel, resource utilization, financial management, and technology use.
1. Apply procedures for effective budget planning and management.
2. Work collaboratively with stakeholders to develop campus budgets.
3. Acquire, allocate and manage human, material and financial resources according to district policies and campus priorities.
4. Apply laws and policies to ensure sound financial management in relation
5. Use effective planning, time management, and organization of personnel to maximize attainment of district and campus goals.
6. Develop and implement plans for using technology and information systems to enhance school management.

V. Course Objectives and Outcomes:  
This course is designed to enable students to:
1. Understand the history and theory of school finance.
2. Understand the financial duties and responsibilities of a campus principal.
3. Understand the responsibility and the relationship between the campus principal, business manager, and superintendent in finance, budget development and management.
4. Demonstrate a working knowledge of the shared decision making approach to the campus budget development process.
5. Develop a campus budget.
6. Demonstrate a working knowledge of the campus accounting process.
7. Demonstrate a working knowledge of the campus auditing process.

VI. Course Topics:
The major topics to be considered are:
• The Ethics of Financial Management
• Funding Sources
• Property Tax System
• Campus budgeting Utilizing the Planning and Decision Making Process
• Accounting
• Auditing

VII. Instructional Methods and Activities
A. Lecture and Discussion
B. Demonstration
C. Small Group Projects (Doctoral students are expected to lead the small group projects during class)
D. Simulations, case studies and scenarios.

VIII. Evaluation and Grade Assignment:
1. Case Studies: 30% of Grade. Students will complete two Case Study assignments to demonstrate their level of understanding and proficiency in campus finance. The grades of the classroom worksheets will be averaged together to establish a grade value. The Case Studies will be posted on the course Blackboard site.

2. Homework Worksheets: 20% of Grade. Students will complete two homework worksheet assignments to demonstrate their level of understanding and proficiency in campus finance. The grades of the two homework worksheets will be averaged together to establish a grade value.

3. Research Paper: 20% of Grade. Each student will prepare a research paper on the topic
“Ethics and the School Budget.” The student will include the finding of the latest research and writing in the field on the ethical considerations of campus budget development. The paper should be typed and double-spaced. It should follow the bibliography format as required by the professor. A minimum of four works should be cited in the bibliography. Five to eight page double spaced. APA Format.

4. Culminating Project: 20% of Grade. Each student will complete an analysis of a campus operations budget. The campus budget should be from a particular campus.

5. Class Attendance and Participation: 10% of Grade. While it is understood that many students have personal and professional responsibilities to fulfill during the term of this class, regular and punctual class attendance is expected. Students are expected to actively participate in class discussion and presentation of research findings.

Attendance & Other Matters

Regular attendance in class is essential. However, at times professional responsibilities may create conflicts with class attendance. Students must make decisions about these priorities. If students must miss classes, then it is their responsibility to get materials, notes, and assignments from a class peer and to notify the instructor of the reason for the absence, before the missed class. In the event of emergency absences (e.g., personal illness, major accident, death of family member), students need to notify the instructor about the cause of the absence as soon as possible, preferably through e-mail communication. If there are any “in class activities” that result in points that are attributed to the regular “grade distribution,” students who miss class may not make up those assignments.

Additional assignments may be required if deemed necessary by the instructor because of the nature of the class missed or because of excessive absences (usually interpreted as more than two classes missed for unavoidable circumstances). Generally acceptable reasons for absences as (a) serious illness, (b) major religious holidays, and (c) other circumstances that are “reasonable cause for nonattendance.”

Canceled Class. If a class session must be canceled due to bad weather or other unforeseen circumstances, the instructor will make every possible effort to contact students in sufficient time to avoid an unnecessary trip to class.

Changes to Syllabus. The instructor retains the right to modify this syllabus, if necessary, to meet the learning objectives of this course. Changes to this syllabus will be discussed with students and provided in writing as an addendum distributed electronically via email attachment and paper copy to the entire class.

Grading Criteria

<table>
<thead>
<tr>
<th>Grade</th>
<th>Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>93 - 100</td>
</tr>
<tr>
<td>B</td>
<td>85 - 92</td>
</tr>
<tr>
<td>C</td>
<td>78 - 84</td>
</tr>
</tbody>
</table>

IX. Course Schedule and policies:

June 1

Review Syllabus
Case Study approach: How it works? [Breaking down a school budget. How is it done?](This will be discussed in class.)
Principals Responsibilities in Campus Budgeting
Chapter 1-Understanding the Budgeting Process
Introduction and Overview to School Finance
Ethics of Financial Management
Chapter 2 The Budget-Vision Relationship and National
June 4
School Finance Structure/Formulas
Special Needs Issues
Codes/functions/expenditures
Allocation of funds according to Needs Assessment
Stretching the School-District Dollar: (We will discuss this in class.)

June 16
Chapter 3 –Culture, Data, Celebrating Success
Educational Productivity
Linking Spending to Student Outcomes
Using Education Dollars More Wisely
Learning about the School Budget: A Constructivist Model (This will be discussed in class.)

June 18
TED Video
Chapter 4 Modeling and Implementing Vision
Budget Development
Expenditures by School and Classroom

Chapter 5-Effective Budgeting Practices-
Equity and Adequacy in School Finance

June 25
Chapter 6 - Building the School Budget
Planning and Decision Making
Research Paper Draft Due

June 30
Chapter 7 Celebrating Success
School-Based Financing
Homework Assignment II Due by midnight

Teacher Salary Structures
The Purchasing System
Final Model Budget Project Due

July 2
Research paper due
Course Wrap-up

Policies:

1. Students are expected to complete all assignment on time.
2. Late work will receive a grade penalty of 5 points per class period.
3. Students are expected to read all assigned textbook chapters prior to class discussion.
4. Attendance and class participation are part of the grade.
5. Incompletes will not be negotiated at the end of the semester.

Grading RUBRIC

GRADING RUBRIC FOR ASSIGNING GRADES
To ensure high quality graduate work, the following rubric for assigning grades indicates the minimum general requirements.

For a Grade of A:

1. **Content** - Assignments are complete, thorough, and meet or exceed stated specifications and criteria and are submitted on time. Students have completed all parts of the assignments as defined by the instructor. Knowledge of subject matter is clear, and all work is clearly focused on the assigned topics. Topics are fully developed. If appropriate, students have included additional material/information beyond requirements. If applicable, students have demonstrated applicability to the work setting (theory into practice). Students show evidence of critical thinking. If appropriate, students demonstrate originality and fresh perspectives.

2. **Quality of Writing** - Written work shows superior graduate quality in verbal expression, attention to detail, and correct application of the conventions of the English language. In students' written work, paragraphing is appropriate with clear thesis statements and supporting details. Sentences are clear and concise. Students vary sentence structure making use of subordinate clauses. Transitional words and phrases are used effectively. Points and ideas are well organized. Word choice is effective. English language conventions are applied correctly (i.e., spelling, capitalization, punctuation, agreement, pronoun usage, sentence structure).

3. **Preparation** (readings, court cases) - Preparation for all classes is evident. Students participate regularly contributing ideas to class discussions that demonstrate careful reading of assigned texts and articles, attention to audio or video tapes or other media assigned, and engagement in interviews, observations, or any other in-class or out-of-class activities assigned.

4. **Format** - Where applicable, citations and references are used correctly and consistently with clear efforts made to include a wide range of relevant works. For any work requiring citations, students refer to a wide range of suitable sources. All unoriginal ideas are cited correctly and referenced in a reference list. All works in the reference list are cited in the text. Students follow APA style as well as the instructor's requirements regarding type face and size, margins, headings, title pages, etc.

For a grade of B:

1. **Content** - Assignments are complete and meet stated specifications and criteria and are submitted on time. Knowledge of subject matter is clear. Written work focuses on assigned topics. Students have made clear efforts to address all parts of assignments, but might have missed one part of one or two assignments. Students have met all but perhaps one criterion or specification indicated by the instructor. (For example, if students are asked to provide examples of classroom strategies, perhaps the number of examples provided is insufficient; perhaps the examples are not explained in enough detail for the reader to form a clear picture of the strategy). In some assignments, a match between theory and practice may not be evident.

2. **Quality of Writing** - Written work shows good graduate quality in verbal expression, attention to detail, and correct application of the conventions of the English language. In students' written work, paragraphs are organized around topics with supporting details. Sentences are clear and somewhat varied. Some transitional words and phrases are used. Organization is adequate. Words are used correctly. A few minor errors in the conventions of English usage do not interfere with the readability of the work.

3. **Preparation** - Preparation for all classes is evident. Students participate regularly contributing ideas to class discussions that demonstrate careful reading of assigned texts and articles, attention to audio or video tapes or other media assigned, and engagement in interviews, observations, or any other in-class or out-of-class activities assigned.

4. **Format** - Where applicable, citations and references are used correctly and consistently. For any work
requiring citations, all unoriginal ideas are cited correctly and referenced in all reference list. All works in the reference list are cited in the text. Students generally follow APA style as well as the instructor's requirements regarding type face and size, margins, headings, title pages, etc.

For a Grade of C:

1. Content - Some assignments maybe incomplete or do not meet some stated specifications and criteria. Students have made an attempt to complete all assignments, but some student papers do not address all parts of all assignments or do not meet some criteria specified in the instruction. Topics may be only partially developed. There may be no evidence of a match between theory and practice.

2. Quality in Writing - Written work is below graduate quality in verbal expression, attention to detail, and correct application of the conventions of the English language. In students' written work, paragraphing may be faulty with perhaps too many topics per paragraph or insufficient detail to support a topic. Sentences may lack variety, and sentence structure may be confusing. Organization may be lacking. Errors in word usage may be present. Errors in the conventions of English usage may interfere with the readability of the work.

3. Preparation - Preparation for most classes is evident. Students may choose not to participate in all class discussions or activities. When called upon, students may not be able to demonstrate that they have read assigned texts and articles or that they have completed other activities and assignments.

4. Format - Where applicable, an attempt is made to use citations and references. For any work requiring citations, students attempt to cite and reference all unoriginal ideas, but may make errors in format.

Written Assignment Rubric

<table>
<thead>
<tr>
<th>Criterion</th>
<th>4 Exceptional</th>
<th>3 Acceptable</th>
<th>2 Marginal</th>
<th>1 or 0 Unacceptable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Completeness</td>
<td>Complete in all respects; reflects all requirements</td>
<td>Complete in most respects; reflects most requirements</td>
<td>Incomplete in many respects; reflects few requirements</td>
<td>Incomplete in most respects; does not reflect requirements</td>
</tr>
<tr>
<td>Understanding</td>
<td>Demonstrates a sophisticated understanding of the legal topic(s)</td>
<td>Demonstrates an accomplished understanding of the topic(s)</td>
<td>Demonstrates an acceptable understanding of the topic(s)</td>
<td>Demonstrates an inadequate understanding of the topic(s)</td>
</tr>
<tr>
<td>Documentation</td>
<td>Contains well-documented statements and appropriate references to the readings and other sources of information related to the law.</td>
<td>Contains adequately documented statements and references to the readings and other sources of information</td>
<td>Contains limited support for statements or references to the readings and other sources of information</td>
<td>Contains no documentation or references to the readings or other sources of information</td>
</tr>
<tr>
<td>Writing mechanics</td>
<td>Writing demonstrates a sophisticated clarity, conciseness, and correctness</td>
<td>Writing is accomplished in terms of clarity and conciseness and contains only a few errors</td>
<td>Writing lacks clarity or conciseness and contains numerous errors</td>
<td>Writing is unfocused, rambling, or contains serious errors</td>
</tr>
<tr>
<td>APA format</td>
<td>Uses APA format accurately and consistently</td>
<td>Uses APA format with minor violations</td>
<td>Reflects incomplete knowledge of APA format</td>
<td>Does not use APA format</td>
</tr>
</tbody>
</table>

Total:
REQUIRED WRITING STANDARDS

As noted in the COURSE SYLLABUS, here are the WRITING STANDARDS for this course:

1. Written assignments must be organized into paragraphs. Each paragraph must have a topic sentence which is followed by statements which provide elaboration or supporting data.

2. Written assignments must demonstrate coherence. Ideas must be presented clearly and concisely. Transition statements should be used to link paragraphs.

3. Written assignments must clearly address the specified topic and conform to the required format. The reader should not have to guess how or why the writer's statements are linked to the assigned topic.

4. All written assignments must use standard sentence structure. Sentence fragments are not acceptable.

5. Written assignments must conform to standard rules of grammar, including punctuation rules. (If you are uncertain about comma usage rules, please seek assistance from a grammar text. Do not be creative with punctuation.)

6. Essays should include an introductory paragraph and a concluding paragraph.

7. If you have questions about any of these requirements, ask for clarification before you begin writing.

8. Always revise your work several times. Never hand in your first draft!

9. You may be asked to rewrite and resubmit a written assignment that does not communicate effectively.

10. All written assignments must conform to the length and format indicated on the syllabus.

11. All written assignments must be typed unless specifically noted otherwise.

12. Use of APA style is required for papers citing research

Discussion Questions provide a forum for students to seek clarification and answer important questions about the course material. The discussion also allows students to receive feedback from the instructor and other students in the class. A discussion question grade will be posted to the grade sheet for each Unit using the following grading criteria.

Paper Submissions

APA manuscript style dictates how your paper should appear on the page. There are two types of APA manuscripts: copy manuscripts (those submitted for publication) and final manuscripts (those not submitted for publication). Copy manuscripts are much more formal and may contain multiple sections. Specifically, they will have an abstract (a one-paragraph summary of the paper). The papers you produce for most University classes will be final manuscripts. Unlike copy manuscripts, final manuscripts do not, unless specifically required by an instructor, require an abstract. They do include:

- A title page
- The paper itself (the "discussion")
- A references page

A title page contains three items: a running head (a short version of the title), the paper's title, and the author's name. Traditionally, the author's affiliation (the university he or she attends or works for) appears
below the author's name; however, many college instructors prefer students to put the course and section number in this place (since we all know which institution we are at). The running title appears in the top right corner of every page, including the title page, right before the page number. The title, the author's name, and the author's affiliation (or course and section number) appear in the center of the title page. Formatting the discussion, or body, of the paper, is also quite straightforward. APA final manuscripts are generally double-spaced (unless your instructor requests otherwise). As mentioned above, the running head appears in the top right corner of each page, right before the page number. The full title also appears, but only on the first page of the discussion. For subsequent pages, the running head is the only "title" present.

New paragraphs should be indented (which is the default setting for the Tab key) and there should not be an extra blank line between paragraphs.

The last thing required is the references page. This page, like the others, has the running head and page number in the upper-right hand corner. Sources should be alphabetized by the author's last name (or, for sources without authors, by the first letter in the title) and the second line of each source should be indented a half inch (the first line is not indented).

Here are a few additional formatting standards to keep in mind:
- Use standard margins: 1" on all sides.
- Use standard 12-point font size.
- Use standard double-spacing: average of 22 lines per page, and between 20 and 24 lines per page.
- Use left-aligned text. Do not right-justify.
- There should be no subtitles or spaces between paragraphs within the paper.
- When citing a quote of more than four lines, you should indent the entire quoted passage 10 spaces from the left margin. It is not necessary to indent these block quotes from the right margin. Continue with the usual double-spacing, and give the usual acknowledgements at the end of the quote. Block quotes do not require quotation marks.

Grade Appeals

As stated in University Rule 13.02.99.C2, Student Grade appeals, a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, equitable evaluation procedures, or appropriate grading, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the process and the number of days allowed for completing the steps in the process, see University Rule 13.02.99.C2, Student Grade Appeals, and University Procedure 13.02.99.C2.01, Student Grade Appeal Procedures. These documents are accessible through the University Rules Web site at http://www.tamucc.edu/provost/university_rules/index.html. For assistance and/or guidance in the grade appeal process, students may contact the Office of Student Affairs.

Disabilities Accommodations

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodations of their disabilities. If you believe you have a disability requiring an accommodation, please contact the Disability Services Office at (361) 825-5816 or visit the office in Driftwood 101.

Academic Integrity/Plagiarism

University students are expected to conduct themselves in accordance with the highest standards of academic honesty. Academic misconduct for which a student is subject to penalty includes all forms of cheating, such as illicit possession of examinations or examination materials, falsification, forgery, complicity or plagiarism. (Plagiarism is the presentation of the work of another as one’s own work.) In this class, academic misconduct or complicity in an act of academic misconduct on an assignment or test will result in an "F" in the course.
Students Needing Veterans Assistance:

Students needing assistance with the transition from military to academic life or with appropriate veteran’s benefits should contact the Veterans Affairs Office in Cubicle 101 of the Student Services Center or call them at 361-825-2331 or e-mail them.

Dropping a Class:

I hope that you never find it necessary to drop this or any other class. However, events can sometimes occur that make dropping a course necessary or wise. Please consult with me before you decide to drop to be sure it is the best thing to do. Should dropping the course be the best course of action, you must initiate the process to drop the course by going to the Student Services Center and filling out a course drop form. Just stopping attendance and participation WILL NOT automatically result in your being dropped from the class.

Course Expectations

1. Students are expected to engage as co-participants in this course working closely and consistently with professor and student colleagues.
2. Students are expected to show human concern for each of those with whom they work and study, while presenting a positive attitude and professional demeanor.
3. Students are expected to engage respectfully in a dynamic classroom environment, creating and maintaining a safe place in which ideas can be explored, shared, and evaluated.
4. Students are expected to submit work that meets the academic honesty standards of Texas A&M Corpus Christi.
5. Students are expected to respect the rights and dignity of each member of the campus community.
6. Students are expected to contact the instructor with questions, concerns, or issues that need to be addressed.
7. Use of cellular phones is limited to emergency purposes only. Students are expected to be respectful of their colleagues and the professor in this regard. Having to call attention to the use of cellular phones in the classroom for purposes other than emergency purposes may cause unnecessary embarrassment and may disrupt the learning process in the classroom.
8. Use of laptop computers or other portable computing devices is limited to classroom activities. Students are expected to be respectful of their colleagues and professor in this regard. Having to call attention to the use of computers in the classroom for purposes other than course related purposes may cause unnecessary embarrassment and may disrupt the learning process in the classroom.

XI. Bibliography


Walter, J., Prezas, R., and Moody, M. “Bad times and busted budgets; The buck stops At your desk” Board and Administrator, January 2009, Vol. 22, No. 9 pp 1 and 4


Walter, J., Prezas, R., and Moody, M. “Consider these measures in a financial crises” Board and Administrator, January 2009, Vol. 22, No. 9